

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION**

TRUSTEES OF MICHIGAN REGIONAL  
COUNCIL OF CARPENTERS' EMPLOYEE  
BENEFITS FUND, et al.,

Plaintiffs,

Case No. 24-cv-10907  
Hon. Matthew F. Leitman

v.

MICHIGAN STUDS AND WALLS, LLC, et al.,

Defendants.

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Novara Tesija Catenacci  
McDonald & Baas, PLLC  
Bryan M. Beckerman (P51925)  
Attorney for Plaintiffs  
888 W. Big Beaver Rd., Suite 870  
Troy, MI 48084  
(248) 354-0380  
Bryan.beckerman@novaralaw.com

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Nathan McCardell  
Defendant, In Pro Per  
738 Baylor Road  
Rochester Hills, MI 48309

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**AMENDED ORDER FOR JUDGMENT AS TO DAMAGES  
AGAINST DEFENDANT NATHAN McCARDELL**

THIS MATTER CAME before the Honorable Court on Plaintiffs' previous Motion for the Entry of a Default Judgment (**ECF No. 23**). The Court, being fully advised in the premises, finds that:

1. A Consent Judgment between Plaintiffs and Defendant Nathan McCardell ("McCardell") was entered on November 22, 2024 (**ECF No. 28**).

2. Said Consent Judgment provided that Plaintiffs were granted Judgment against Defendant McCardell.
3. The Consent Judgment provided, in pertinent part, that Plaintiffs shall, upon filing a copy of the auditor's report and the appropriate affidavit(s) of a person (or persons) with knowledge, have an amended Judgment against Defendant for all contribution amounts as are found to be due upon an updated audit, as well as interest thereon, at the rate of 10% per annum from the due date of the paid contributions, liquidated damages at the rate of 12% of all delinquent amounts pursuant to Plaintiffs' resolutions, policies and procedures, and the provisions of the parties' collective bargaining agreement, as well as costs of the audit and statutory attorney's fees, all pursuant to 29 U.S.C. 1132(g)(2).
4. An updated audit was published on June 10, 2025, which included the amount owing of \$172,578.70 for unpaid fringe benefit contributions together with liquidated damages thereon, accumulated interest; along with audit costs of \$3,174.00, court costs of \$361.00, and attorney fees of \$16,415.75.
6. Plaintiffs have attached as **Exhibit 1**, a copy of the updated auditor's report, along with an appropriate updated Affidavit of the relevant auditor who completed said auditor's report (**Exhibit 2**) and an updated Affidavit of the

relevant attorney (**Exhibit 3**), both of whom have personal knowledge of the facts and same in compliance with this Honorable Court's previous Order.

**ACCORDINGLY, IT IS ORDERED** that Plaintiffs shall have an Amended Order for Default Judgment as to Damages against Defendant Kevin McCardell, pursuant to 29 U.S.C. 1132(g)(2), in the amount of \$192,529.45, which consists of \$172,578.70 for unpaid fringe benefit contributions, together with liquidated damages thereon and accumulated interest; audit costs of \$3,174.00; court costs of \$361.00; and attorney fees of \$16,415.75.

**IT IS FURTHER ORDERED** that this Honorable Court shall retain jurisdiction of this matter pending satisfaction of this Judgment and/or compliance with any additional orders.

**IT IS SO ORDERED.**

s/Matthew F. Leitman  
MATTHEW F. LEITMAN  
UNITED STATES DISTRICT JUDGE

Dated: July 10, 2025

# **EXHIBIT 1**

**STEFANSKY, HOLLOWAY & NICHOLS, INC.**

PAYROLL AUDITING SERVICES

22260 HAGGERTY ROAD, SUITE 350  
NORTHVILLE, MICHIGAN 48167(248) 305-9905  
FAX: (248) 305-9901

June 10, 2025

Michigan Studs and Walls, LLC  
3476 Gettysburg Road  
Ann Arbor, MI 48105**Re: Commercial Carpenters**

Dear Sir/Madam:

This is to inform you of the results of the recent audit to confirm your contributions to the Michigan Regional Council of Carpenters Fringe Benefit Funds. Based on the records provided, our examination has revealed that the following amounts are still owing the aforementioned Funds.

**Audit Time Period**9/23-6/24

<b><u>Fund</u></b>	<b><u>Amt. Owed</u></b>
M.R.C.C.E.B.F.	\$42,314.32
Pension	\$84,575.50
Annuity	\$27,057.79
Apprentice	\$5,315.87
L.M.P.T.	\$372.12
Appr. Reimb.	\$637.91
Working Dues	\$7,611.05
Ind. Adv.	\$797.39
Special Asmnt	\$2,126.35
Guaranty Fund	\$531.58
U.B.C. Training	\$752.30
U.B.C. Per Cap	<u>\$486.52</u>
Sub-Total	<u>\$172,578.70</u>
Liquidated damages resulting from late payments	\$0.00

A man-by-man breakdown covering the contributions due and owing the Funds is enclosed.

<u>Payment Date</u>	<u>Audit Assessment Rate</u>	<u>Assessment Amount</u>	<u>Total Check Amount</u>
06/10/2025 - 06/25/2025	No audit assessment	\$0.00	\$172,578.70
06/26/2025 - 07/10/2025	4% 16-30 days from billing date	\$6,903.15	\$179,481.85
07/11/2025 - 08/09/2025	8% 31-60 days from billing date	\$13,806.30	\$186,385.00
08/10/2025 - 09/08/2025	12% 61-90 days from billing date	\$20,709.44	\$193,288.14

Note: Interest shall accrue at an annual rate of 10% from the date the fringe benefit contribution(s) are deemed delinquent until the delinquency is paid in full.

If you disagree with the above findings or have any questions, please contact the undersigned at (248) 305-9905 so that we can arrange for a meeting to review these findings. If your company is in agreement, please forward a check payable to the "Michigan Regional Council of Carpenters Fringe Benefit Funds" to the letterhead address.

If we do not hear from you within fifteen (15) days from the date of this letter, the audit results, as shown will become final and the matter will be referred for collection.

Very truly yours,

Garrett J. Gumm  
Fund Auditor

enclosure

xc: Ms. Sonya Winkelman

xc: Mr. Bryan Beckerman  
All Associations

[illegible]

PREPARED BY: G.J.G.  
DATE BILLED: 06/10/25

DISCREPANCY INFORMATION FOR THE MICHIGAN REGIONAL  
COUNCIL OF CARPENTERS' FRINGE BENEFIT FUNDS

PERIOD	9/23-6/24
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E	SOC. SEC. NO.	March 2024			April 2024			May 2024			June 2024			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS			PEN/ANN			DUES			HOURS					
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# **EXHIBIT 2**



**UPDATED AFFIDAVIT OF GARRETT J. GUMM**

[illegible]

I, Garrett J. Gumm, being first duly sworn, depose and say the following upon personal knowledge and that I am competent and can testify to the matters set forth herein:

1. I am the auditor who is employed by the firm Stefansky, Holloway & Nichols, Inc., which performs audits and provides other related work and services for the Michigan Regional Council of Carpenters' Fringe Benefit Funds.

2. I personally prepared the June 10, 2025 audit attached hereto and made a part of hereof by reference, which is based upon the examination of books and records provided by Michigan Studs and Walls, LLC.

3. The relevant time period included within the audit for Michigan Studs and Walls, LLC. From September 2023 through June 2024.

4. Based on my examination of Michigan Studs and Walls, LLC's books and records, the individuals contained within the October 22, 2024 audit were employees and/or subcontractors of Michigan Studs and Walls, LLC and did not have fringe benefit contributions paid by Michigan Studs and Walls, LLC to the Funds during the relevant time period noted above.

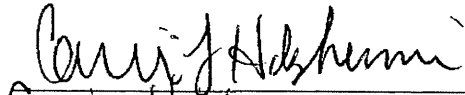
5. The costs associated with the audit services by Stefansky, Holloway and Nichols, Inc. for this file were \$3,174.00.

6. If called to testify, I am competent to testify as to the auditor's fees and costs.

7. FURTHER AFFIANT SAYETH NOT.

  
GARRETT J. GUMM

Subscribed and sworn to before me this 27<sup>th</sup> day of June, 2025.

  
Carrie Hershmer - Notary Public  
Oakland County, Michigan  
Acting in the County of Oakland  
My Commission Expires: 7.31.28

# **EXHIBIT 3**

